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WEST CARROLL COUNCIL ON AGING, INC.

OAK GROVE, LOUISIANA

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FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION  
FOR THE YEAR ENDED  
JUNE 30, 2004

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-9-05

WEST CARROLL COUNCIL ON AGING, INC.  
 FINANCIAL STATEMENTS  
 JUNE 30, 2004

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# *West Carroll Council on Aging*

*P. O. Box 1058*

*207 East Jefferson*

*Oak Grove, Louisiana 71263*

*(318) 428-4217*

## **Management's Discussion and Analysis**

Our discussion and analysis of the West Carroll Council on Aging's financial statements provides an overview of the Council's activities for the year ended June 30, 2004. Please read it in conjunction with the Council's financial statements.

### **Using this Annual Report**

This Annual Report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Council as a whole.

### **Reporting the Council as a Whole**

#### **The Statements of Net Assets and the Statements of Activities**

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Council's net assets and changes in them. The Council's net assets—the difference between assets and liabilities—measure the Council's financial position. The increases or decreases in the Council's net assets are an indication of whether its financial position is improving or deteriorating.

#### **The Council as a Whole**

For the year ended June 30, 2004

Beginning net assets	6,769
Increase <decrease> in net assets	<u>&lt;3,610&gt;</u>
Ending net assets	3,159

In future years, a comparative analysis of beginning and ending net assets will be provided. The reader should be aware that, of the 3,610 decrease in net assets, 3,069 is due to the normal fluctuation in the balance of cash accounts for utility assistance (Emergency Food and Shelter and Helping Hands programs). These are "wash-out" programs in which all revenues received are expended as aid to participants. At the end of FY2003, we had a cash balance of 8,604.13 in the two accounts, and at the

*Serving the Elderly Citizens of West Carroll Parish*

*An Equal Opportunity Employer*

## Page 2-Management's Discussion and Analysis

end of FY04, we had a cash balance of 5,534.80 in the two accounts, a reduction of 3,069.33. These balances at June 30 will fluctuate year to year and have no effect on the financial position of the Council as a whole.

### The Council's Funds

The following schedule presents a summary of revenues and expenses for the fiscal year ended June 30, 2004.

	FYE 2004
Revenues	Amount
Intergovernmental	270,280
Miscellaneous	<u>10,910</u>
Total Revenues	281,190
Expenses:	FYE 2004
	Amount
Total	284,800

In future years, comparative figures will be shown.

### Budgetary Highlights

The Council's revenue in fiscal year 2004 were more than the final budget by 2118. Actual expenses for the Council in fiscal year 2004 were more than the final budget by 909. These totals include the General Fund, IIIB, IIC-1, and IIC-2.

### Capital Asset and Debt Administration

#### Capital Assets

At the end of June 30, 2004 and 2003, the Council had 21,913 invested in capital assets including buildings and improvements, furniture and fixtures, equipment, and vehicles. See table below.

	FYE 2004
Buildings and Improvements	18,156
Furniture and Equipment	3,757
Vehicles	<u>*</u>
Totals	21,913

(All amounts net of depreciation)

In future years, comparative figures will be shown.

\*Vehicles are fully depreciated.

### **Page 3-Management's Discussion and Analysis**

#### **Debt**

At year-end the Council has a total of 5318 in long-term debt. The notes payable decreased about 19 percent as shown in the following table:

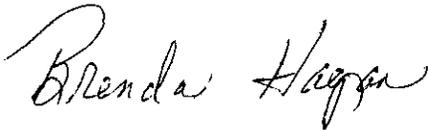
	FYE 2004	FYE 2003
Notes Payable	5,318	6,554

#### **Economic Factors and Next Year's Budgets and Revenues**

The Council's revenues are derived primarily from the Governor's Office of Elderly Affairs which passes through both federal and state funds to each parish. The revenues from GOEA are supplemented by the Title XIX Transportation program (Department of Health and Human Services). Also supplementing is the Kountry Kuisine program which is the sale of meals to the public. We do not anticipate any major changes in revenues for the coming year.

#### **Contacting the Council's Financial Management**

The financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the Council's finances and to show the Council's accountability for the funds it receives. If you have questions about this report or need additional financial information, contact the West Carroll Council on Aging; 207 East Jefferson Street; P. O. Box 1058; Oak Grove, LA 71263.



Brenda Hagan, Executive Director  
West Carroll Council on Aging

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"The CPA Never Underestimate The Value"

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- Accounting & Auditing
  - H.U.D. Audits
  - Non-Profit Organizations
- Business & Financial Planning
- Tax Preparation & Planning
  - Individual & Partnership
  - Corporate & Fiduciary
- Bookkeeping & Payroll Services

December 14, 2004

## ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors  
West Carroll Council on Aging, Inc.  
Oak Grove, Louisiana

We have compiled the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of West Carroll Council on Aging, Inc. as of and for the year ended June 30, 2004 as listed in the table of contents, and the accompanying supplementary information contained in Schedules 1 through 11, which are presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the West Carroll Council on Aging, Inc. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

The management's discussion and analysis and budgetary comparison information, on pages 1 through 3 and 30 through 33, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated December 14, 2004 on the results of our agreed-upon procedures.

*Johnston, Perry, Johnson & Associates, L.L.P.*

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
GOVERNMENT-WIDE STATEMENT OF NET ASSETS  
JUNE 30, 2004

Governmental  
Activities

ASSETS

Cash	9,022
Accounts Receivable	1,999
Capital Assets, Net of Accumulated Depreciation	<u>21,913</u>
 <u>TOTAL ASSETS</u>	 <u>32,934</u>

LIABILITIES

CURRENT LIABILITIES

Accounts Payable	7,531
Due to Governor's Office of Elderly Affairs	<u>720</u>

TOTAL CURRENT LIABILITIES 8,251

DEBT LIABILITIES

Notes Payable Due in One Year	2,410
Accrued Compensated Absences - Current	13,796
Notes Payable Due in More Than One Year	<u>5,318</u>

TOTAL DEBT LIABILITIES 21,524

TOTAL LIABILITIES 29,775

NET ASSETS

Investment in Capital Assets, Net of Debt	14,185
Unrestricted (Deficit)	<u>(11,026)</u>

TOTAL NET ASSETS 3,159

TOTAL LIABILITIES AND NET ASSETS 32,934

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2004

Functions/Programs	Direct Expenses	Indirect Expenses	Charges for Service	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental Activities						
Health, Welfare & Social Services:						
Supportive Services:						
Personal Care						
Other Services	4,379	2,904	-	4,072	-	( 3,211)
Homemaker	7,301	4,841	-	6,718	-	( 5,424)
Information & Assistance	3,352	2,223	-	3,095	-	( 2,480)
Legal Assistance	1,548	-	-	855	-	( 693)
Outreach	3,521	2,335	-	3,257	-	( 2,599)
Transportation	31,150	20,364	-	39,985	-	(11,529)
Nutrition Services:						
Congregate Meals	55,354	35,098	-	84,188	-	( 6,264)
Home Delivered Meals	25,033	15,785	-	40,793	-	( 25)
Utility Assistance	20,355	-	-	17,286	-	( 3,069)
National Family Caregiver Support:						
Respite	4,912	-	-	4,912	-	-0-
Other	4,837	3,175	-	8,012	-	-0-
Disease Prevention & Health	1,894	-	-	1,894	-	-0-
Senior Center	3,330	-	-	16,334	-	13,004
Administration	<u>117,834</u>	<u>(86,725)</u>	<u>9,081</u>	<u>12,116</u>	<u>-</u>	<u>( 9,912)</u>
<b>Totals</b>	<u>284,800</u>	<u>-0-</u>	<u>9,081</u>	<u>243,517</u>	<u>-0-</u>	<u>(32,202)</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004

	TOTAL GOVERNMENTAL <u>ACTIVITIES</u>
General Revenues:	26,763
Grants/Contributions Not Restricted	1,829
Unrestricted Investment Income	<u>-0-</u>
Total General Revenues & Special Items	<u>28,592</u>
(Decrease) in Net Assets	( 3,610)
Net Assets - Beginning of Year	<u>6,769</u>
Net Assets - End of Year	<u><u>3,159</u></u>

See accompanying notes and accountants' report.

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FUND FINANCIAL STATEMENTS

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 JUNE 30, 2004

	General Fund	Title III B	Title III C-1	Title III C-2	Non-Major Funds	Total
<u>Assets</u>						
Cash	-	-	-	-	9,022	9,022
Accounts Receivable	1,999	-	-	-	-	1,999
<u>Total Assets</u>	<u>1,999</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>9,022</u>	<u>11,021</u>
<u>Liabilities and Fund Balance</u>						
<u>Liabilities</u>						
Accounts Payable	4,919	-	-	-	2,612	7,531
Due to Office of Elderly Affairs	-	-	-	-	720	720
<u>Total Liabilities</u>	<u>4,919</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>3,332</u>	<u>8,251</u>
<u>Fund Balance</u>						
Unreserved: Undesignated General Fund	(2,920)	-	-	-	-	(2,920)
Special Revenue Fund	-	-	-	-	5,690	5,690
<u>Total Fund Balance (Deficit)</u>	<u>(2,920)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>5,690</u>	<u>2,770</u>
<u>Total Liabilities and Fund Balance</u>	<u>1,999</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>9,022</u>	<u>11,021</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.

OAK GROVE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2004

	General Fund	Title III B	Title III C-1	Title III C-2	Non-Major Funds	Total
<u>Revenues</u>						
Intergovernmental						
Governor's Office of Elderly Affairs	21,048	40,246	45,568	35,556	62,921	205,339
Public Support						
Louisiana Association of Councils on Aging	-	-	-	-	1,308	1,308
United Way	-	-	-	-	15,978	15,978
Client Contributions	-	-	3,046	-	-	3,046
Miscellaneous						
Program Income	-	471	20,466	5,237	-	26,174
Contract Meal	9,080	-	-	-	-	9,080
Title XIX	16,412	-	-	-	-	16,412
Contributions	<u>7,696</u>	-	-	-	-	<u>7,696</u>
<u>Total Revenues</u>	<u>54,236</u>	<u>40,717</u>	<u>69,080</u>	<u>40,793</u>	<u>80,207</u>	<u>285,033</u>
<u>Expenditures</u>						
Salaries	14,195	44,732	33,655	16,827	10,451	119,860
Fringe	1,243	3,910	3,060	1,557	916	10,686
Travel	30	934	85	36	74	1,159
Operating Services	13,755	17,939	17,840	9,599	29,268	88,401
Operating Supplies	723	4,020	34,137	12,310	2,667	53,857
Other Costs	2,008	1,834	397	129	7,245	11,613
Capital Outlay	-	-	1,278	360	-	1,638
Reimbursements to Office of Elderly Affairs	-	-	-	-	720	720
<u>Total Expenditures</u>	<u>31,954</u>	<u>73,369</u>	<u>90,452</u>	<u>40,818</u>	<u>51,341</u>	<u>287,934</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004

	<u>General Fund</u>	<u>Title III B</u>	<u>Title III C-1</u>	<u>Title III C-2</u>	<u>Non-Major Funds</u>	<u>Total</u>
Excess (Deficiency) of Revenues Over Expenditures	22,282	(32,652)	(21,372)	( 25)	28,866	( 2,901)
<u>Other Financial Sources (Uses)</u>						
Operating Transfers In	-	32,652	21,372	25	2	54,051
Operating Transfers Out	(22,114)	-	-	-	(31,937)	(54,051)
Net Increase (Decrease) in Fund Balance	168	-	-	-	( 3,069)	( 2,901)
<u>Fund Balances (Deficits)</u>						
Beginning of Year	( 3,088)	-0-	-0-	-0-	8,759	5,671
End of Year	( 2,920)	-0-	-0-	-0-	5,690	2,770

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO GOVERNMENT-WIDE STATEMENT OF NET ASSETS  
JUNE 30, 2004

<u>Total Governmental Fund Balances</u>	2,770
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>	
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds.	21,913
Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds.	(21,524)
<u>Net Assets of Government-Wide Activities</u>	<u>3,159</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity:

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The West Carroll Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

The purpose of the Council is to collect facts and statistics and make special studies of conditions pertaining to the employment, financial status, recreation, social adjustment, mental and physical health or other conditions affecting the welfare of the aging people in West Carroll Parish; to keep abreast of the latest developments in these fields of activity throughout Louisiana and the United States; to interpret its findings to the citizens of the parish; to provide for a mutual exchange of ideas and information on the parish and state level; to conduct public meetings to make recommendations for needed improvements and additional resources; to promote the welfare of aging people when requested to do so; to coordinate and monitor services of other local agencies serving the aging people of the parish; and to assist and cooperated with the Governor's Office of Elderly Affairs (GOEA); other departments of state and local government serving the elderly; and to make recommendations relevant to the planning and delivery of services to the elderly of the parish.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a. Reporting Entity:

Specific services provided by the Council to the elderly residents of West Carroll Parish include providing congregate and home delivered meals, nutritional education, information and assistance, outreach, utility assistance, homemakers, recreation, legal assistance, disease prevention, health promotion, and transportation.

b. Presentation of Statements:

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to accounting principles generally accepted in the U.S.A. for state and local governments. These statements have also incorporated any applicable requirements set forth by *Government Auditing Standards*, issued by the Comptroller General of the United States; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the *Louisiana Governmental Audit Guide*.

In June 1999, the GASB unanimously approved statement No. 34, *Basic Financial Statements--and Management's Discussion and Analysis--for State and Local Governments*. Certain of the significant changes in the presentation of its funds financial information include, for the first time, a Management Discussion and Analysis (MD&A) section providing an analysis of the Council's overall financial position and results of operations, government-wide financial statements prepared using full accrual accounting for all the Council's activities, and a change in the fund financial statements to focus on the major funds. These and other

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Presentation of Statements: (Continued)

changes are reflected in the accompanying financial statements including the notes to the financial statements. The Council has elected to implement the general provisions of the GASB Statement 34 in the current year.

c. Basic Financial Statements - Government-Wide Statements:

The Council's basic financial statements include both Government-Wide (reporting the Council as a whole) and fund financial statements (reporting the Council's major funds). Both the Government-Wide and Fund Financial Statements categorize primary activities as either governmental or business type. The Council's functions and programs have been classified as governmental activities. The Council does not have any business-type activities, fiduciary funds, or any component units that are fiduciary in nature. Accordingly, the Government-Wide financial statements do not include any of these activities or funds.

In the Government-Wide Statement of Net Assets, the governmental type activities column (a) is presented on a consolidated basis by column, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Council's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. Invested in capital assets, net of related debt consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets. Restricted net assets consist of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Unrestricted net assets include all other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Basic Financial Statements - Government-Wide Statements:  
(Continued)

The Council's policy is to use restricted resources first to finance its activities except for nutrition services. When providing nutrition services, revenues earned by the Council under its USDA contract with GOEA can only be used to pay for the raw food component of each meal that is bought and served to a person eligible to receive a meal under one of the nutrition programs. The Council's management has discretion as to how and when to use the USDA revenues when paying for nutrition program costs. Quite often unrestricted resources are available for use that must be consumed or they will have to be returned to GOEA. In such cases it is better for management to elect to apply and consume the unrestricted resources before using the restricted resources. As a result, the Council will depart from its usual policy of using restricted resources first.

The Government-Wide Statement of Activities reports both the gross and net cost of each of the Council's functions and significant programs. Many functions and programs are supported by general government revenues like intergovernmental revenues, and unrestricted investment income, particularly if the function or program has a net cost. The Statement of Activities begins by presenting gross direct and indirect expenses that include depreciation, and then reduces the expenses by related program revenues, such as operating and capital grants and contributions, to derive the net cost of each function or program. Program revenues must be directly associated with the function or program to be used to directly offset its cost. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants. The Council did not receive any capital-specific grants this year.

The Council allocates its indirect costs among various functions and programs in accordance with Circular A-87. The Statement of Activities shows this allocation in a separate column labeled "indirect cost allocation." In addition, GOEA provides grant funds to help the Council pay for a portion of its indirect costs. As a result, only the indirect costs in excess of the GOEA funds are allocated to the Council's other functions and programs.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Basic Financial Statements - Government-Wide Statements:  
(Continued)

The Government-Wide Statements focus upon the Council's ability to sustain operations and the change in its net assets resulting from the current year's activities.

d. Basic Financial Statements - Fund Financial Statements:

The financial transactions of the Council are reported in individual funds in the Fund Financial Statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by generic classification within the financial statements.

The Council uses governmental fund types. The focus of the governmental funds' measurement (in the fund statements) is on determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than on net income. An additional emphasis is placed on major funds within the governmental fund types. A fund is considered major if it is the primary operating fund of the Council or if its total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total for all funds of that category or type.

Governmental fund equity is called the fund balance. Fund balance is further classified as reserved and unreserved, with unreserved being further split into designated and undesignated. Reserved means that the fund balance is not available for expenditure because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets that makes them only available to meet future obligations. Designated fund balances result when management tentatively sets aside or earmarks certain resources to expend in a designated manner. In contrast to reserved fund balances, designated amounts can be changed at the discretion of management.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Basic Financial Statements - Fund Financial Statements:  
(Continued)

The following is a description of the governmental funds of the Council:

- **The General Fund** is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. A large percentage of the Council's special revenue funds are Title III funds. These funds are provided by the United States Department of Health and Human Services - Administration on Aging to the Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

The Council has established several special revenue funds. The following is a brief description of each special revenue fund's purpose:

Major Special Revenue Funds

**The Title III B Fund** is provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.

**The Title III C-1 Fund** is used to account for funds that are used to provide nutritional, congregate meals to the elderly at meal sites located in Oak Grove, Louisiana.

**The Title III C-2 Fund** is used to account for funds that are used to provide nutritional meals to homebound older persons.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Basic Financial Statements - Fund Financial Statements:  
(Continued)

Non-Major Special Revenue Funds

**The Title III C Area Agency Administration Fund** is used to account for a portion of the indirect costs of administrating the Council's programs. Each fiscal year GOEA provides the Council with funds to help pay for the costs of administering the Council's special programs for the elderly. The amount of funding is not enough to pay for all the indirect costs. As a result, the Council will allocate its indirect costs to this fund first. Once the GOEA funds are completely used, any indirect costs, in excess of the funds provided by GOEA, are distributed to other funds and programs using a formula based on the percentage each program's direct costs bear to direct costs for all programs.

**The Title III D Fund** is used to account for funds used for disease prevention and health promotion activities.

**The Senior Center Fund** is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature to GOEA, which in turn "passes through" the funds to the Council. The purpose of this program is to provide a community service center at which elderly people can receive supportive social services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The senior center for West Carroll Parish is located in Oak Grove, Louisiana. Senior Center funds can be used at management's discretion to support any of the Council's programs that benefit the elderly. Accordingly, during the fiscal year, the Senior Center Fund transferred all of its grant revenue to the Title III B fund to subsidize that program's cost of providing supportive services to elderly persons who use the senior center.

**The Utility Assistance Fund** is used to account for the administration of utility assistance programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Basic Financial Statements - Fund Financial Statements:  
(Continued)

Non-Major Special Revenue Funds (Continued)

the parish councils on the aging to provide assistance to the elderly for the payment of utility bills. The Council receives its Project Care donations directly from Entergy Corporation. LP&L Helping Hands donations are provided through the Louisiana Association of Councils on Aging, Inc. (LACO).

**The Audit Fund** is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements. The cost allocated to this fund is equal to the GOEA supplement. Excess audit costs have been distributed to other funds and programs using the Council's indirect cost allocation formula.

**The Supplemental Senior Center Fund** was established to account for funds that were appropriated by the Louisiana Legislature for the various councils on aging throughout Louisiana to supplement each council's primary grant for senior center operations and activities. The West Carroll Council on Aging was one of the parish councils to receive a supplemental grant. The money received by this fund during the year was transferred to other funds to supplement the supportive services provided by those funds. GOEA provided these funds to the Council.

**Emergency Food and Shelter Fund** is used to account for the administration of funds whose purpose is to provide food and shelter assistance to individuals, to supplement and extend current available resources, but not to substitute or reimburse ongoing programs and services.

**The FTA Fund** is used to account for the acquisition of vehicles purchased in part with federal funds under various capital assistance programs. The Louisiana Department of Transportation and Development (DOTD) coordinates the receipt and disbursement of the FTA funds and the required matching funds from the Council.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Basic Financial Statements - Fund Financial Statements:  
(Continued)

Non-Major Special Revenue Funds (Continued)

**The Title III E Fund** is used to account for funds which are used for providing multi-faceted systems of support services for family care givers and for grandparents or older individuals who are relative care givers.

**The Nutritional Services Incentive Program (NSIP) Fund**, formerly known as the USDA Fund, is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Measurement Focus and Basis of Accounting:

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual Basis - Government-Wide Financial Statements (GWFS):

The Statement of Net Assets and the Statement of Activities display information about the Council as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

2. Modified Accrual Basis - Fund Financial Statements (FFS):

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Council considers all revenues "available" if they are collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Interfund Activity:

Interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers represent a permanent reallocation of resources between funds. Transfers between funds are netted against one another as part of the reconciliation of the change in fund balances in the fund financial statements to the change in net assets in the Government-Wide Financial Statements.

g. Cash and Cash Equivalents:

Cash includes amounts in demand deposits, interest-bearing demand deposits, and petty cash. Cash equivalents include amounts in time deposits and those investments with original maturities of ninety days or less. Cash and cash equivalents are reported at their carrying amounts that equal their fair values.

h. Capital Assets:

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets that have been purchased or acquired with an original cost of at least \$1,000 and that have an estimated useful life of greater than one year. When purchased or acquired, these assets are recorded as capital assets in the Government-Wide Statement of Net Assets. In contrast, in the Fund Financial Statements, capital assets are recorded as expenditures of the fund that provided the resources to acquire the asset. If the asset was purchased, it is recorded in the books at its cost. If the asset was donated, then it is recorded at its estimated fair market value at the date of donation.

For capital assets recorded in the Government-Wide Financial Statements, depreciation is computed and recorded using the straight-line method for the asset's estimated useful life. The estimated useful lives of the various classes of depreciable capital assets are as follows:

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Capital Assets: (Continued)

Building Improvements	20 to 40 years
Equipment	5 to 7 years
Vehicles	5 years
Computers	3 years

Salvage values have not been estimated by management when calculating how much of an asset's cost needs to be depreciated except for vehicles. For that category of capital asset, management has used 10% of the vehicle's initial cost as a salvage value estimate.

Depreciation is not computed or recorded on capital assets for purposes of the Fund Financial Statements.

The Council entered into two agreements with the DOTD to purchase two vans under an FTA program. The Council is responsible for matching 30% of the purchase price of each van.

The first van was acquired on February 23, 1998 with the following funds:

<u>FUNDS PROVIDED BY</u>	<u>AMOUNT</u>	<u>%</u>
FTA/LA DOTD	18,813	70
Matching/West Carroll Police Jury	<u>8,063</u>	<u>30</u>
<u>TOTAL COST</u>	<u>26,876</u>	<u>100</u>

The second van was acquired on August 30, 1998 and was funded as follows:

<u>MATCHING FUNDS - WCCOA:</u>	<u>AMOUNT</u>	<u>%</u>
Included in Prepaids	679	3
Funded at Local Financial Institution (Loan)	6,000	27
FTA/LA DOTD Grant	<u>15,586</u>	<u>70</u>
<u>TOTAL COST</u>	<u>22,265</u>	<u>100</u>

There were no vehicles purchased during the year ended June 30, 2004.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Unpaid Compensated Absences:

The Council's policies for vacation time permit employees to accumulate earned but unused vacation leave. Accordingly, a liability for the unpaid vacation leave has been recorded in the Government-Wide Statements. Management has estimated the current and long-term portions of this liability based on historical trends. The amount accrued as the compensated absence liability was determined using the number of vested vacation hours for each employee multiplied by the employee's wage rate in effect at the end of the year.

In contrast, the governmental funds in the Fund Financial Statements report only compensated absence liabilities that are payable from expendable available financial resources to the extent that the liabilities mature (or come due for payment). Vacation leave does not come due for payment until an employee makes a request to use it or terminates employment with the Council. Accordingly, no amounts have been accrued as fund liabilities as of year-end in the Fund Financial Statements. The differences in the methods of accruing compensated absences creates a reconciling item between the fund and government-wide financial statement presentations.

The Council's sick leave policy does not provide for the vesting of sick leave thereby requiring the employee to be paid for any unused leave upon termination of employment. Accordingly, no amounts have been accrued as unpaid compensated absences in the Government-Wide Financial Statements relative to sick leave.

j. Allocation of Indirect Expenses:

The Council reports all direct expenses by function and programs of functions in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function or program. Indirect expenses are recorded as direct expenses of the administration function. GOEA provides funds to partially subsidize the Council's administration function. The unsubsidized net cost of the administration function is allocated using a formula that is based primarily on the relationship the direct cost a program bears to the direct cost of all programs. There are some programs that cannot absorb any indirect cost allocation according to their grant or contract limitations.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Management's Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

l. Elimination and Reclassifications:

In the process of aggregating data for the Statement of Net Assets and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

NOTE 2 - REVENUE RECOGNITION

Revenues are recorded in the Government-Wide Statements when they are earned under the accrual basis of accounting.

Revenues are recorded in the Fund Financial Statements using the modified accrual basis of accounting. In applying the susceptible to accrual concept using this basis of accounting, intergovernmental grant revenues, program service fees, and interest income are usually both measurable and available. However, the timing and amounts of the receipts of public support and miscellaneous revenues are often difficult to measure; therefore, they are recorded as revenue in the period received.

NOTE 3 - CASH

The Council maintains a consolidated bank account to deposit most of the monies it collects and to pay its bills. The consolidated bank account is available for use by all funds. The purpose of this consolidated account is to reduce administration costs and facilitate cash management. The consolidated account also allows those funds with available cash balances in other funds. In addition to the consolidated bank account, the Council has a separate bank account to deposit and disburse EFSP funds. All bank accounts are fully insured by the FDIC.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 4 - GOVERNMENT GRANTS AND CONTRACTS RECEIVABLE

Government grants and contracts receivable represent amounts owed to the Council under a grant award or contract with a provider of federal, state, or local funds; such amounts being measurable and available as of year-end.

Management has determined that all receivables are fully collectible and have not recorded an allowance for bad debts.

NOTE 5 - CHANGES IN CAPITAL ASSETS

A summary of changes in general fixed assets was as follows:

	Balance June 30, <u>2003</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2004</u>
Furniture and Equipment	106,456	1,800	(1,500)	106,756
Real Property	<u>71,717</u>	<u>-</u>	<u>-</u>	<u>71,717</u>
Subtotal	178,173	1,800	(1,500)	178,473
Accumulated Depreciation				
Furniture and Equipment	100,588	3,911	(1,500)	102,999
Real Property	<u>51,745</u>	<u>1,816</u>	<u>-</u>	<u>53,561</u>
Subtotal	<u>152,333</u>	<u>5,727</u>	<u>(1,500)</u>	<u>156,560</u>
<u>Net Capital Assets</u>	<u>25,840</u>	<u>(3,927)</u>	<u>-0-</u>	<u>21,913</u>

Total depreciation expense for the year was \$5,727.

The addition represents a fire support system and the deletion represents the discarding of a Panasonic copier.

NOTE 6 - IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. The value of these contributions is not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services.

In-kind contributions consisted of the time donated by volunteer workers at the senior centers and meal site.

NOTE 7 - BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members may be reimbursed for out-of-pocket expenditures on behalf of the Council.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 8 - INCOME TAX STATUS

The Council, a non-profit corporation, is exempt from federal income taxation under Section 501 (c)(3) of the Internal Revenue Code as an organization that is not a private foundation as defined in Section 509(a) of the Code. It is also exempt from Louisiana income tax.

The Council does not need to file a Form 990 because it has been determined to be an "affiliate of a governmental unit" within the meaning of Section 4 of Revenue Procedure 95-48, 1995-2 C.B. 418.

NOTE 9 - JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council as of year-end. The Council's management believes that any potential lawsuits would be adequately covered by insurance or resolved without any material impact upon the Council's financial statements.

NOTE 10 - CONTINGENCIES - GRANT PROGRAMS

The Council participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Council has not complied with the rules and regulations governing the grants, refunds of any money received and the collectibility of any related receivable at year-end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Council.

NOTE 11 - ECONOMIC DEPENDENCY

The Council receives the majority of its revenue through grants administered by the Louisiana Governor's Office of Elderly Affairs (GOEA) and the Louisiana Department of Transportation and Development (DOTD). The grant amounts are appropriated each year by the federal and state governments. If significant

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 11 - ECONOMIC DEPENDENCY (Continued)

budget cuts are made at the federal and/or state level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

NOTE 12 - INTERFUND RECEIVABLES AND PAYABLES

Because the Council operates most of its programs under cost reimbursement type grants, it has to pay for costs using its General Fund money and then request reimbursement for the advanced costs under the grant programs. Such advances create short-term interfund loans in the Fund Financial Statements. Any such loans are eliminated as a part of the consolidation process in preparing the Government-Wide Financial Statements.

NOTE 13 - RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage from the prior year. No settlements were made during the current or prior three fiscal years that exceeded the Council's insurance coverage.

The Council's management has not purchased commercial insurance or made provision to cover or reduce the risk of loss, as a result of business interruption and certain acts of God, like flood or earthquakes.

NOTE 14 - RELATED PARTY TRANSACTIONS

There were no significant related party transactions during the year.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 15 - CHANGES IN DEBT

	<u>Due in</u> <u>One Year</u>	<u>Due after</u> <u>One Year</u>	<u>Compensated</u> <u>Absences</u>
Balance - July 1, 2003	4,392	6,554	13,990
Increase	-	-	-
(Decrease)	( 1,982)	(1,236)	( 194)
Balance - June 30, 2004	<u>2,410</u>	<u>5,318</u>	<u>13796</u>

SUPPLEMENTARY FINANCIAL INFORMATION  
REQUIRED BY GASB STATEMENT 34

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

	Budgeted Amounts		Actual	Variance
	<u>Original</u>	<u>Final</u>	Amounts	Favorable
			GAAP Basis	(Unfavorable)
<u>REVENUES</u>				
Intergovernmental:				
Governor's Office of Elderly Affairs	18,120	21,048	21,048	-0-
Miscellaneous:				
Contract Meal Income	11,875	9,026	9,080	54
Title XIX	17,500	17,500	16,412	(1,088)
Contributions and Other	<u>12,840</u>	<u>1,775</u>	<u>4,572</u>	<u>2,797</u>
<u>TOTAL REVENUES</u>	<u>60,335</u>	<u>49,349</u>	<u>51,112</u>	<u>1,763</u>
<u>EXPENDITURES</u>				
Current:				
Salaries	N/A	N/A	14,195	
Fringe	N/A	N/A	1,243	
Travel	N/A	N/A	30	
Operating Services	N/A	N/A	10,631	
Operating Supplies	N/A	N/A	723	
Other Costs	N/A	N/A	1,846	
Capital Outlay	N/A	N/A	<u>162</u>	
<u>TOTAL EXPENDITURES</u>	N/A	N/A	<u>28,830</u>	
Excess of Revenues Over (Under) Expenditures	N/A	N/A	22,282	
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	N/A	N/A	-	
Operating Transfers Out	N/A	N/A	<u>(22,114)</u>	
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	N/A	N/A	168	
<u>FUND BALANCES</u>				
Beginning of Year	N/A	N/A	<u>(3,088)</u>	
<u>END OF YEAR</u>			<u>(2,920)</u>	

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - TITLE III B SUPPORT SERVICES  
FOR THE YEAR ENDED JUNE 30, 2004

	Budgeted Amounts		Actual	Variance
	<u>Original</u>	<u>Final</u>	Amounts	Favorable
			GAAP Basis	(Unfavorable)
<b><u>REVENUES</u></b>				
Intergovernmental:				
Governor's Office of Elderly Affairs	40,246	40,246	40,246	-0-
Public Support:				
Client Contributions	-	-	-	-0-
Miscellaneous:				
Program Income	<u>610</u>	<u>390</u>	<u>471</u>	<u>81</u>
<b><u>TOTAL REVENUES</u></b>	<b><u>40,856</u></b>	<b><u>40,636</u></b>	<b><u>40,717</u></b>	<b><u>81</u></b>
<b><u>EXPENDITURES</u></b>				
Current:				
Salaries	42,684	44,695	44,732	( 37)
Fringe	3,756	4,026	3,910	116
Travel	1,166	855	934	( 79)
Operating Services	14,815	18,169	17,939	230
Operating Supplies	3,829	3,862	4,020	(158)
Other Costs	1,755	1,783	1,834	( 51)
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-0-</u>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>68,005</u></b>	<b><u>73,390</u></b>	<b><u>73,369</u></b>	<b><u>21</u></b>
Excess of Revenues Over (Under) Expenditures	(27,149)	(32,754)	(32,652)	102
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In	27,149	32,754	32,652	(102)
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-0-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	-0-
<b><u>FUND BALANCES</u></b>				
Beginning of Year	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<b><u>END OF YEAR</u></b>	<b><u>-0-</u></b>	<b><u>-0-</u></b>	<b><u>-0-</u></b>	<b><u>-0-</u></b>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - TITLE III C-1  
FOR THE YEAR ENDED JUNE 30, 2004

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts GAAP Basis	Favorable (Unfavorable)
<u>REVENUES</u>				
Intergovernmental:				
Governor's Office of Elderly Affairs	45,568	45,568	45,568	-0-
Public Support:				
Client Contributions	-	-	3,046	3046
Miscellaneous:				
Program Income	<u>23,845</u>	<u>23,750</u>	<u>20,466</u>	<u>(3,284)</u>
<u>TOTAL REVENUES</u>	<u>69,413</u>	<u>69,318</u>	<u>69,080</u>	<u>( 238)</u>
<u>EXPENDITURES</u>				
Current:				
Salaries	36,733	33,460	33,655	( 195)
Fringe	3,241	3,017	3,060	( 43)
Travel	357	119	85	34
Operating Services	13,888	16,992	17,840	( 848)
Operating Supplies	44,114	35,929	34,137	1,792
Other Costs	404	390	397	( 7)
Capital Outlay	-	-	<u>1,278</u>	<u>(1,278)</u>
<u>TOTAL EXPENDITURES</u>	<u>98,737</u>	<u>89,907</u>	<u>90,452</u>	<u>( 545)</u>
Excess of Revenues Over (Under) Expenditures	(29,324)	(20,589)	(21,372)	( 783)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	29,324	20,589	21,372	783
Operating Transfers Out	-	-	-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	-0-
<u>FUND BALANCES</u>				
Beginning of Year	-0-	-0-	-0-	-0-
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - TITLE III C-2  
FOR THE YEAR ENDED JUNE 30, 2004

	<u>Budgeted</u> <u>Original</u>	<u>Amounts</u> <u>Final</u>	<u>Actual</u> <u>Amounts</u> <u>GAAP Basis</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>REVENUES</u>				
Intergovernmental:				
Governor's Office of Elderly Affairs	35,556	35,556	35,556	-0-
Public Support:				
Client Contributions	-	-	-	-0-
Miscellaneous:				
Program Income	<u>4,725</u>	<u>4,725</u>	<u>5,237</u>	<u>512</u>
<u>TOTAL REVENUES</u>	<u>40,281</u>	<u>40,281</u>	<u>40,793</u>	<u>512</u>
 <u>EXPENDITURES</u>				
Current:				
Salaries	16,220	16,908	16,827	81
Fringe	1,430	1,524	1,557	( 33)
Travel	146	54	36	18
Operating Services	8,391	9,493	9,599	(106)
Operating Supplies	14,129	12,322	12,310	12
Other Costs	126	132	129	3
Capital Outlay	<u>-</u>	<u>-</u>	<u>360</u>	<u>(360)</u>
<u>TOTAL EXPENDITURES</u>	<u>40,442</u>	<u>40,433</u>	<u>40,818</u>	<u>(385)</u>
Excess of Revenues Over (Under) Expenditures	( 161)	( 152)	( 25)	127
 <u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	161	152	25	(127)
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-0-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	-0-
 <u>FUND BALANCES</u>				
Beginning of Year	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

See accountants' report.

SUPPLEMENTARY FINANCIAL INFORMATION  
REQUIRED BY GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
SCHEDULE OF NON-MAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2004

	<u>TITLE III C-1</u> <u>AREA AGENCY</u> <u>ADMINISTRATION</u>	<u>SENIOR</u> <u>CENTER</u>	<u>TITLE</u> <u>III-D</u>	<u>TITLE</u> <u>III-E</u>
<u>REVENUES</u>				
Intergovernmental:				
Governor's Office of Elderly Affairs	11,007	16,334	1,894	13,644
Louisiana Department of Transportation and Development	-	-	-	-
Public Support:				
LA Association of Councils on Aging	-	-	-	-
United Way	-	-	-	-
OJT/JTPA Reimbursements	-	-	-	-
Client Contributions	-	-	-	-
Miscellaneous:				
Program Income	-	-	-	-
<u>TOTAL REVENUES</u>	<u>11,007</u>	<u>16,334</u>	<u>1,894</u>	<u>13,644</u>
<u>EXPENDITURES</u>				
Current				
Salaries	5,801	1,200	-	3,450
Fringe	506	104	-	306
Travel	26	-	-	48
Operating Services	4,098	2,026	600	1,080
Operating Supplies	486	-	1,294	887
Other Costs	92	-	-	7,153
Capital Outlay	-	-	-	-
Utility Assistance	-	-	-	-
Reimbursements to GOEA	-	-	-	720
<u>TOTAL EXPENDITURES</u>	<u>11,009</u>	<u>3,330</u>	<u>1,894</u>	<u>13,644</u>
Excess of Revenues Over (Under) Expenditures	( 2)	13,004	-0-	-0-
<u>OTHER FINANCIAL SOURCES (USES)</u>				
Operating Transfers In	2	-	-	-
Operating Transfers Out	-	(13,004)	-	-
Excess of Revenues Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	-0-
<u>FUND BALANCE (DEFICIT)</u>				
Beginning of Year	-	-	-	-
Funds Reprogrammed - Prior Period	-	-	-	-
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

See accountants' report.

SCHEDULE 5

(Continued)

WEST CARROLL COUNCIL ON AGING, INC.

OAK GROVE, LOUISIANA

SCHEDULE OF NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004

	AUDIT FUNDS	NSIP	SUPPLEMENTAL SENIOR CENTER	UTILITY ASSISTANCE	EMERGENCY FOOD & SHELTER	FTA/ LA DOTD	TOTALS
<u>REVENUES</u>							
Intergovernmental:							
Governor's Office of Elderly Affairs	1,109	15,108	3,825	-	-	-	62,921
Louisiana Department of Transportation and Development	-	-	-	-	-	-	-0-
Public Support:							
LA Association of Councils on Aging	-	-	-	1,308	-	-	1,308
United Way	-	-	-	-	15,978	-	15,978
OJT/JTPA Reimbursements	-	-	-	-	-	-	-0-
Client Contributions	-	-	-	-	-	-	-0-
Miscellaneous:							
Program Income	-	-	-	-	-	-	-0-
<u>TOTAL REVENUES</u>	<u>1,109</u>	<u>15,108</u>	<u>3,825</u>	<u>1,308</u>	<u>15,978</u>	<u>-0-</u>	<u>80,207</u>
<u>EXPENDITURES</u>							
Current:							
Salaries	-	-	-	-	-	-	10,451
Fringe	-	-	-	-	-	-	916
Travel	-	-	-	-	-	-	74
Operating Services	1,109	-	-	2,331	18,024	-	29,268
Operating Supplies	-	-	-	-	-	-	2,667
Other Costs	-	-	-	-	-	-	7,245
Capital Outlay	-	-	-	-	-	-	-0-
Utility Assistance	-	-	-	-	-	-	-0-
Reimbursements to GOEA	-	-	-	-	-	-	720
<u>TOTAL EXPENDITURES</u>	<u>1,109</u>	<u>-0-</u>	<u>-0-</u>	<u>2,331</u>	<u>18,024</u>	<u>-0-</u>	<u>51,341</u>
Excess of Revenues Over (Under) Expenditures	-0-	15,108	3,825	(1,023)	( 2,046)	-0-	28,866

See accountants' report.

SCHEDULE 5  
(Continued)

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
SCHEDULE OF NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004

	AUDIT FUNDS	NSIP	SUPPLEMENTAL SENIOR CENTER	UTILITY ASSISTANCE	EMERGENCY FOOD & SHELTER	FTA/ LA DOTD	TOTALS
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating Transfers In	-	-	-	-	-	-	2
Operating Transfers Out	-	(15,108)	(3,825)	-	-	-	(31,937)
Excess of Revenues Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	(1,023)	(2,046)	-0-	( 3,069)
<u>FUND BALANCE (DEFICIT)</u>							
Beginning of Year	-	-	-	1,800	6,959	-	8,759
Funds Reprogrammed - Prior Year	-	-	-	-	-	-	-
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>777</u>	<u>4,913</u>	<u>-0-</u>	<u>5,690</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND  
CHANGES IN GENERAL FIXED ASSETS  
FOR THE YEAR ENDED JUNE 30, 2004

	BALANCE JUNE 30, <u>2003</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	BALANCE JUNE 30, <u>2004</u>
<u>GENERAL FIXED ASSETS, at</u>				
cost:				
Furniture and Equipment	106,456	1,800	(1,500)	106,756
Real Property	<u>71,717</u>	-	-	<u>71,717</u>
<u>TOTAL GENERAL FIXED</u>				
<u>ASSETS</u>	<u>178,173</u>	<u>1,800</u>	<u>(1,500)</u>	<u>178,473</u>
Property Acquired Prior to July 1, 1985 <sup>1</sup>	57,650	-	-	57,650
Property Acquired After July 1, 1985				
Title III - C-1	24,345	1,278	( 557)	25,066
Title III - C-2	12,077	360	( 307)	12,130
Title III - B-AAA	1,496	-	( 127)	1,369
Title III - B-SS	4,123	-	( 498)	3,625
Act - 735	1,419	-	-	1,419
Local Funds Unrestricted	24,096	162	-	24,258
Senior Center	1,489	-	-	1,489
Title III - D	3,913	-	( 11)	3,902
Title III - E	-0-	-	-	-0-
Ombudsman	103	-	-	103
Emergency Food & Shelter	5,000	-	-	5,000
Section 5310 Vehicle	<u>42,462</u>	-	-	<u>42,462</u>
<u>TOTAL INVESTMENT IN</u>				
<u>FIXED ASSETS</u>	<u>178,173</u>	<u>1,800</u>	<u>(1,500)</u>	<u>178,473</u>

<sup>1</sup>Records reflecting sources from which assets were acquired were not maintained prior to July 1, 1985.

See accountants' report.

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OTHER SUPPLEMENTARY INFORMATION

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 SCHEDULE OF FEDERAL AWARD EXPENDITURES  
 FOR THE YEAR ENDED JUNE 30, 2004

FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM TITLE	GRANT YEAR	FEDERAL CFDA NUMBER	AMOUNT OF EXPENDITURES	AWARD AMOUNT	REVENUE RECOGNIZED
Department of Health and Human Services Passed Through the Louisiana Governor's Office of Elderly Affairs: Special Programs for the Aging: Title III B - Supportive Services	7/01/03 - 6/30/04	93.044	35,201	35,201	40,246
Title III C-1 - Area Agency Administration	7/01/03 - 6/30/04	93.045	8,255	8,255	11,007
Title III C-1 - Congregate Meals	7/01/03 - 6/30/04	93.045	19,194	19,194	45,568
Title III C-2 - Home Delivered Meals	7/01/03 - 6/30/04	93.045	13,545	13,545	35,556
Title III D - Preventive Health	7/01/03 - 6/30/04	93.043	1,894	1,894	1,894
Title III E - Care Giver	7/01/03 - 6/30/04	93.052	10,557	10,557	13,644
Department of Agriculture Passed Through the Louisiana Governor's Office of Elderly Affairs: USDA - Cash in Lieu of Commodities	7/01/03 - 6/30/04	10.570	15,108	15,108	15,108
Federal Emergency Management Agency Emergency Food and Shelter Program	10/01/03 - 9/30/04	83.516	18,024	15,978	15,978
<b>TOTAL EXPENDITURES</b>			<u>121,778</u>	<u>119,732</u>	<u>179,001</u>

1. This schedule is prepared on the accrual basis.
2. No sub-grants were issued from these funds.

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2004

There were no findings nor questioned costs for recommendations for the year ended June 30, 2004.

See accountants' report.

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WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2004

There were no prior year findings.

See accountants' report.

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**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Entities)**

September 1, 2004 (Date Transmitted)

Johnston, Perry, Johnson & Associates, L. L. P.

3007 Armand Street

Monroe, LA 71201

(Auditors)

In connection with your compilation of our financial statements as of 6-30-2004 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 9-01-04 (date of completion/representation).

**Federal, State, and Local Awards**

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes  No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes  No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes  No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes  No

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [x] No [ ]

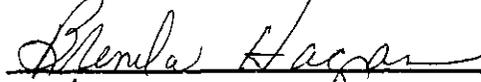
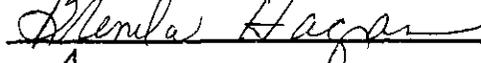
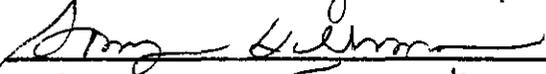
**Prior Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes [x] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

	Executive Director		
	Secretary	8-27-04	Date
	Secretary/ Treasurer	8-27-04	Date
	Chairman President	8-27-04	Date

[This form is an unaudited informational document prepared by management of the agency.]

LEGISLATIVE AUDITOR  
BATON ROUGE LA 70804

DATA COLLECTION FORM  
FOR REPORTING ON STATE AND LOCAL GOVERNMENT AND QUASI-PUBLIC ENTITIES

OMB Form 0348-0057 may be used as a substitute for this form.  
Date Submitted 12/14/04

RETURN to: Legislative Auditor (reports@la.state.la.us) or  
Attn: Engagement Processing  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

1. Fiscal Year Ending Date For This Submission:  
06/30/04

3. Audit Period Covered  
 Annual  Biennial  
 Other

2. Type of Report:  
 Single Audit  GAO Audit Standards Audit  
 Compilation  Review/Attestation  
 Program Audit  Other  
Total Revenues and other sources, all funds \$ 272,109

4. AUDITEE INFORMATION

Auditee Name  
WEST CARROLL COUNCIL ON AGING

Street Address (Number and Street)  
P.O. BOX 1058

Mailing Address (PO No.)  
OAK GROVE LA 71263

City State Zip  
MS. BRENDA HAGEN

Auditee Contact  
Name Title  
318-424-4217 318-428-2097

Telephone Fax  
Email (Optional)

5. AUDITOR INFORMATION

Firm Name  
JOHNSTON, PERRY, JOHNSON & ASSOC.

Street Address (Number and Street)  
3007 ARMAND STREET

Mailing Address (PO No.)  
MONROE LA 71201

City State Zip  
ROWLAND PERRY

Auditor Contact  
Name Title  
318-323-1411 318-323-6331

Telephone Fax  
Email (Optional)

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:  
N/A

If there are no modifications to the auditor's financial opinion, no reported deficiencies in internal control, no reported instances of noncompliance, no management letter, and no prior year findings, check this box and do not complete the rest of the form.

6. FINANCIAL STATEMENTS

a. Type of audit report on financial statements.  Not Applicable  
 Unqualified Opinion  Qualified Opinion  Adverse Opinion  Disclaimer of Opinion  
b. Is a 'going concern' explanatory paragraph included in the audit report?  Yes  No  
c. Do any of the funds have deficit balances?  Yes  No

7. INTERNAL CONTROL

Do the comments on internal control include:  material weaknesses  other conditions N/A

8. COMPLIANCE

Do the comments on compliance include:  criminal acts  fraud and abuse  not applicable

9. CURRENT YEAR MANAGEMENT LETTER (Finding Caption and No.)

N/A  
Resolved  Yes  No  No Longer Applicable  
Resolved  Yes  No  No Longer Applicable  
Resolved  Yes  No  No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

N/A  
\$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable

Do any findings address nepotism, ethics violations or related party transactions?  Yes  No  
Do any findings address violation of bond indenture covenants?  Yes  No

11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS/MANAGEMENT LETTER COMMENTS

(Finding/Comment Caption and No.)  
N/A  
Resolved  Yes  No  No Longer Applicable  
Resolved  Yes  No  No Longer Applicable

CPA SIGNATURE  
AUDITEE SIGNATURE

Rowland Perry, CPA  
Brenda Hagen

Date 12/14/04  
Date 12/14/04

# JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.



JULIAN B. JOHNSTON, CPA  
ROWLAND H. PERRY, CPA, APC  
CHARLES L. JOHNSON, JR., CPA  
VIOLET M. ROUSSEL, CPA  
PAM BATTAGLIA, CPA  
JAY CUTHBERT, CPA

"The CPA Never Underestimate The Value"  
**Certified Public Accountants**  
3007 Armand Street  
Monroe, Louisiana 71201  
Telephone (318) 322-5156 or (318) 323-1411  
Facsimile (318) 323-6331

- Accounting & Auditing
  - H.U.D. Audits
  - Non-Profit Organizations
- Business & Financial Planning
- Tax Preparation & Planning
  - Individual & Partnership
  - Corporate & Fiduciary
- Bookkeeping & Payroll Services

December 14, 2004

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors  
West Carroll Council on Aging, Inc.  
Oak Grove, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of West Carroll Council on Aging, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agencies solely to assist the users in evaluating management's assertions about West Carroll Council on Aging, Inc.'s compliance with certain laws and regulations during the year ended June 30, 2004 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Federal, State, and Local Awards

1. Determine the amount of Federal, state, and local award expenditures for the fiscal year, by grant and grant year.

West Carroll Council on Aging, Inc.'s Federal award expenditures for all Federal programs for the fiscal year are listed at Schedule 7.

2. For each Federal, state, and local award, we randomly select six disbursements from each award administered during the period under examination, provided that no more than thirty disbursements would be selected.

See accountants' report.

3. For the items selected in procedure 2, we traced the thirty disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the thirty selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in procedure 2, we determined if the thirty disbursements were properly coded to the correct fund and general ledger account.

All thirty payments were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, we determined whether the thirty disbursements received approval from proper authorities.

Inspection of documentation supporting each of the thirty selected disbursements indicated approvals from the director or proper person.

6. For the items selected in procedure 2: For Federal awards we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

We reviewed the previously listed disbursements for types of services allowed or not allowed. Disbursements complied with allowability requirements.

Eligibility:

We reviewed the previously listed disbursements for eligibility requirements. Disbursements complied with eligibility requirements.

Reporting:

We reviewed the previously listed disbursements for reporting requirements. Disbursements complied with reporting requirements.

7. For the programs selected for testing in procedure 2 that had been closed out during the period under review, we compared the close-out report, when required, with the Council's financial records to determine whether the amounts agree.

See accountants' report.

The thirty disbursements selected included three Federal programs that were closed out during the period of our review. We compared the close-out reports for these three Federal programs with the Council's financial records. The amounts reported on the close-out reports agreed to the Council's financial records.

#### Meetings

8. We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

West Carroll Council on Aging, Inc. is only required to post a notice of each meeting and the accompanying agenda on the door of West Carroll Council on Aging, Inc.'s office building. Management has asserted that notice of each meeting was properly posted. We examined copies of notices to newspapers attached to minutes supporting this assertion. Agendas were properly posted as required.

#### Comprehensive Budget

9. For all grants exceeding five thousand dollars, we determined that each applicable Federal, state, or local grantor agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

West Carroll Council on Aging, Inc. provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

#### Prior Comments and Recommendations

10. We reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

There were no prior year findings.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

See accountants' report.

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This report is intended solely for the use of management of West Carroll Council on Aging, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24.513, this report is distributed by the Legislative Auditor as a public document.

*Johnston, Perry, Johnson & Associates, L.L.P.*

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

See accountants' report.

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JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS